

96V 03-1243

## Personal Exemption 37A

# BLIND

## Fiscal Year 2004

(July 1, 2003 - June 30, 2004)

The Blind exemption 37A\* provides assistance to taxpayers who are legally blind and meet the requirements listed in this brochure.

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**(617) 635-4287**

City of Boston Assessing Department

## Renewals

If you were granted an exemption last year, the Assessing Department will send you a renewal application. However, it is your responsibility to ensure that a renewal is filed each year.

## New Application

If you think you qualify, contact the Taxpayer Referral & Assistance Center (TRAC) Room M5 Mezzanine, City Hall, Boston, MA 02201 at (617) 635-4287. Office hours are Monday - Friday, 9AM - 5 PM. Supporting documentation, including certification from the Massachusetts Division of the Blind and all other materials that will help the Board of Assessors make a determination, will be requested.

## Tax Payment

**NOTE:** the filing of an application does not mean you can postpone the payment of your tax.

## **What is a Personal Exemption?**

A personal exemption is a release from the obligation to pay all or a portion of the taxes assessed on a parcel of property.

## **What is the Exemption Amount?**

Taxpayers who are eligible for personal exemption 37A will receive a reduction in their tax liability of \$500. In addition, the City of Boston has elected to provide additional relief of up to \$500, provided that the additional amount does not:

1. reduce your final tax bill below the amount of tax you owed in the previous year; and
2. reduce the taxable value of your property below 10 percent of the assessed value.

## **How Do I Apply?**

Application must be filed with the Assessing Department, Room 301, City Hall, Boston, MA 02201 within three months of the mailing date of the fourth quarter tax bill for Fiscal Year 2004.

## Requirements

Review the requirements below to see if you are eligible.

- ☐ Declared legally blind as of July 1 of the tax year.
- ☐ Applicant must be registered with and obtain a letter from the state declaring blind as of July 1, or present a letter from the state declaring blind as of July 1 of the tax year.
- ☐ \*Owned and occupied the property as of July 1 of the tax year.

### \* Ownership

1. A qualified applicant must possess a sufficient interest in the property. If the requirement, the blind person's interest must be at least a life estate.
2. There is no apportionment of this exemption in the event of a divorce other than a spouse; the blind person receives the full exemption.
3. The holder of life estate satisfies the ownership requirement.
4. If the domicile is held in a trust, a person can qualify if:
  - a) Is a trustee or co-trustee of that trust
  - b) Possesses a sufficient beneficial interest in the trust

## A COPY OF THE TRUST AND SCHEDULE OF BENEFICIARIES

If you checked each of the preceding, you may be eligible. For more information contact:

Taxpayer Referral & Assistance Center (TRAC)  
Room M5, Mezzanine, City Hall, Boston MA 02201  
(617)-635-4287 - Office hours are Monday - Friday

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**S IS NECESSARY TO PROCESS THE APPLICATION**

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## **If you have questions about:**

- Personal exemptions
- Residential exemption;
- Real estate property tax;
- Personal property tax;
- Motor vehicle excise;
- Ward and parcel number;
- Changes of ownership;
- Duplicate tax bills;
- Property tax abatements;
- Current year tax bill payments
- Other tax-related questions.

**CALL:** the Taxpayer Referral & Assistance Center (TRAC) at (617) 635-4287.

**E-mail:** [trac@ci.boston.ma.us](mailto:trac@ci.boston.ma.us)

**LOG-ON to:** [www.cityofboston.gov/trac](http://www.cityofboston.gov/trac)  
for information about the Blind exemption  
and other personal exemptions.